

**Table 9.25-- TAX CREDITS CLAIMED BY INDIVIDUALS
AND CORPORATIONS: 1998**

[In numbers and dollars]

Type of credit	Number of returns	Amount of credit
Number of individual returns filed	565,422	
Returns with tax credits	462,064	62,877,680
Food credit	457,994	25,432,002
Renter's credit	3,150	6,957,550
Dependent care credit	3,442	7,662,757
Child care credit	71,432	86,050
Capital goods excise credit	25,843	2,446,087
Fuel credit for fishing	3,987	104,966
Motion picture credit	352	11,551
Hotel remodeling credit	13	135,094
Energy device credit	19	4,534,355
Vocational rehabilitation job credit	8	25,703
Enterprise zone credit	49	236,590
Other nonrefundable credits 1/	7,507	15,244,975
Number of corporation income tax returns filed	18,387	
Returns with tax credits	2,410	25,466,244
Capital goods tax credit	2,348	22,536,557
Fuel credit for fishers	22	10,280
Vocational rehabilitation job credit	13	10,963
Hotel remodeling credit	69	87,173
Energy device credit	12	87,173
Low-income housing credit	15	242,576
Other credits 2/	10	734,681
Motion picture credit	(NA)	682,233
Enterprise zone credit	(NA)	52,448
Lifeline telephone service credit	3/	169,158

NA Not available.

1/ Includes the low-income housing tax credit and the credit for taxes paid to other jurisdictions.

2/ Includes enterprise zone credit and motion picture credit.

3/ Initiated in 1986. At the close of 1998, the telephone company reported 7,572 subscribers who are being serviced at subsidized rates. It claimed \$169,158 for the telephone lifeline credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Individuals and Corporations: 1998* (April 2000) and <<http://www.state.hi.us>>.